

## ABSTRACT OF THE DISCLOSURE

An elliptically polarizing plate, comprising a polarizer, a first optical anisotropic layer having positive refractive index anisotropy and an optical axis of the anisotropy that is tilted, and a second optical anisotropic layer having negative refractive index anisotropy and an optical axis that is tilted, have accurate retardation compensation of a liquid crystal cell, and the liquid crystal display maintains a display contrast having a sufficient visibility when the viewing angle is changed and which does not generate colorization.